



# Public Audit (Wales) Act 2004

## 2004 CHAPTER 23

### PART 3

#### WELSH NHS BODIES

#### 61 Audit of Welsh NHS bodies

- (1) The accounts prepared by a Welsh NHS body under [<sup>F1</sup>paragraph 4(2) of Schedule 12B to the National Health Service Act 1977 (preparation of annual accounts of Welsh NHS bodies)] for a financial year must be submitted by that body to the Auditor General for Wales no later than five months after the end of that year.
- (2) The Auditor General for Wales must—
  - (a) examine and certify any accounts submitted to him under this section, and
  - (b) no later than four months after the accounts are submitted to him, lay before [<sup>F2</sup>the National Assembly for Wales] a copy of them as certified by him together with his report on them.
- (3) In examining any accounts submitted to him under this section, the Auditor General for Wales must, in particular, satisfy himself—
  - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
  - (b) that the body to which the accounts relate has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

#### Textual Amendments

**F1** Words in s. 61(1) substituted (1.2.2007) by [Health Act 2006 \(c. 28\)](#), ss. 80, 83, [Sch. 8 para. 62](#); S.I. 2007/204, [art. 4\(b\)](#)

**F2** Words in s. 61(2)(b) substituted (1.4.2014) by [Public Audit \(Wales\) Act 2013 \(anaw 3\)](#), s. 35(2), [Sch. 4 para. 60](#) (with [Sch. 3 para. 3](#)); S.I. 2013/1466, [art. 3\(1\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Audit (Wales) Act 2004, Section 61.